

B 104 (Rev. 2/92) <b>ADVERSARY PROCEEDING COVER SHEET</b> (Instructions on Reverse)		ADVERSARY PROCEEDING NUMBER (Court Use Only)		
<b>PLAINTIFFS</b>  Clarence Burgess Owens and Josephine Cynthia Owens 1430 Telegraph Road West Chester, PA 19380		<b>DEFENDANTS</b>  Internal Revenue Service 600 Arch Street-Room 5200 Philadelphia, PA 19106		
<b>ATTORNEYS</b> (Firm Name, Address, and Telephone No.) Michael G. Louis, Esquire 17 West Miner Street-PO Box 660 West Chester, Pennsylvania 19381-0660		<b>ATTORNEYS</b> (If Known)		
<b>PARTY</b> (Check one box only) <input type="checkbox"/> 1 U.S. PLAINTIFF <input checked="" type="checkbox"/> 2 U.S. DEFENDANT <input type="checkbox"/> 3 U.S. NOT A PARTY				
<b>CAUSE OF ACTION</b> (WRITE A BRIEF STATEMENT OF CAUSE OF ACTION, INCLUDING ALL U.S. STATUTES INVOLVED)  Complaint to determine dischargeability of Federal Tax debts.				
<b>NATURE OF SUIT</b> (Check the one most appropriate box only.)				
<input type="checkbox"/> 454 To Recover Money or Property <input type="checkbox"/> 435 To Determine Validity, Priority, or Extent of a Lien or Other Interest in Property <input type="checkbox"/> 458 To obtain approval for the sale of both the interest of the estate and of a co-owner in property <input type="checkbox"/> 424 To object or to revoke a discharge         11 U.S.C. § 727 <input type="checkbox"/> 455 To revoke an order of confirmation of a Chap. 11, Chap. 12, or Chap. 13 Plan <input type="checkbox"/> 426 To determine the dischargeability of a debt 11 U.S.C. § 523 <input type="checkbox"/> 434 To obtain an injunction or other equitable relief <input type="checkbox"/> 457 To subordinate any allowed claim or interest except where such subordination is provided in a plan <input type="checkbox"/> 456 To obtain a declaratory judgment relating to any of foregoing causes of action <input type="checkbox"/> 459 To determine a claim or cause of action removed to a bankruptcy court <input type="checkbox"/> 498 Other (specify)				
<b>ORIGIN OF PROCEEDINGS</b> (Check one box only.) <input checked="" type="checkbox"/> 1 Original Proceeding	<input type="checkbox"/> 2 Removed Proceeding	<input type="checkbox"/> 4 Reinstated or Reopened	<input type="checkbox"/> 5 Transferred from Another Bankruptcy Court	<input type="checkbox"/> CHECK IF THIS IS A CLASS ACTION UNDER F.R.C.P. 23
<b>DEMAND</b> \$	<b>OTHER RELIEF SOUGHT</b>			<input type="checkbox"/> JURY DEMAND Check only if demanded in complaint
<b>BANKRUPTCY CASE IN WHICH THIS ADVERSARY PROCEEDING ARISES</b>				
<b>NAME OF DEBTOR</b> Clarence B. Owens and Josephine C. Owens		<b>BANKRUPTCY CASE NO.</b> 04-12259		
<b>DISTRICT IN WHICH CASE IS PENDING</b> Eastern District of Pennsylvania		<b>DIVISIONAL OFFICE</b> Philadelphia		<b>NAME OF JUDGE</b> Honorable Judge Fox
<b>RELATED ADVERSARY PROCEEDING (IF ANY)</b>				
<b>PLAINTIFF</b>		<b>DEFENDANT</b>		<b>ADVERSARY PROCEEDING NO.</b>
<b>DISTRICT</b>		<b>DIVISIONAL OFFICE</b>		<b>NAME OF JUDGE</b>
<b>FILING FEE</b> (Check one box only.)		<input type="checkbox"/> FEE ATTACHED		<input type="checkbox"/> FEE NOT REQUIRED
<b>DATE</b> 1/5/05		<b>PRINT NAME</b> Michael G. Louis, Esquire		<b>SIGNATURE OF ATTORNEY (OR PLAINTIFF)</b> 

# United States Bankruptcy Court

Eastern District Of Pennsylvania

Clarence B. Owens and  
In re Josephine Cynthia Owens, )  
Debtor ) Case No. 04-12259  
Clarence Burgess Owens and )  
Josephine C. Owens, ) Chapter 13  
Plaintiff )  
Internal Revenue Service )  
Department of the Treasury, )  
Defendant ) Adv. Proc. No. \_\_\_\_\_

## SUMMONS IN AN ADVERSARY PROCEEDING

YOU ARE SUMMONED and required to file a motion or answer to the complaint which is attached to this summons with the clerk of the bankruptcy court within 30 days after the date of issuance of this summons, except that the United States and its offices and agencies shall file a motion or answer to the complaint within 35 days.

Address of Clerk  
U.S. Bankruptcy Court  
Robert N.C. Nix Building- 900 Market Street, Suite 400  
Philadelphia, PA 19107-4299

At the same time, you must also serve a copy of the motion or answer upon the plaintiff's attorney.

Name and Address of Plaintiff's Attorney  
Michael G. Louis, Esquire  
17 West Miner Street-PO Box 660  
West Chester, Pennsylvania 19381-0660

If you make a motion, your time to answer is governed by Fed. R. Bankr. P. 7012.

**IF YOU FAIL TO RESPOND TO THIS SUMMONS, YOUR FAILURE WILL BE DEEMED TO BE YOUR CONSENT TO ENTRY OF A JUDGMENT BY THE BANKRUPTCY COURT AND JUDGMENT BY DEFAULT MAY BE TAKEN AGAINST YOU FOR THE RELIEF DEMANDED IN THE COMPLAINT.**

*Clerk of the Bankruptcy Court*

By: \_\_\_\_\_  
Date \_\_\_\_\_ Deputy Clerk

UNITED STATES BANKRUPTCY COURT  
FOR THE EASTERN DISTRICT OF PENNSYLVANIA

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IN RE: CLARENCE BURGESS OWENS and JOSEPHINE OWENS,	:	CHAPTER 13
		NO. 04-12259 (BIF)
Debtors	:	
	:	
CLARENCE BURGESS OWENS and JOSEPHINE C. OWENS	:	ADVERSARY PRO. NO.
Plaintiffs	:	
vs.	:	
DEPARTMENT OF THE TREASURY -- INTERNAL REVENUE SERVICE	:	
Defendants	:	
	:	

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**COMPLAINT TO DETERMINE DISCHARGEABILITY OF FEDERAL TAX DEBTS**

1. This is an adversary proceeding to determine the dischargeability of a debt pursuant to Bankruptcy Rules 4007 and 7001(6).
2. This Court has jurisdiction pursuant to 28 U.S.C. § 157(b)(2)(I). Venue is proper pursuant to 28 U.S.C. § 1334 and 1409(a).
3. Plaintiffs are Clarence Burgess Owens and Josephine C. Owens, husband and wife, debtors in the above-captioned matter.
4. Defendants are the Department of the Treasury -- Internal Revenue Service (“IRS”), the creditors in this action.

5. IRS originally filed a Proof of Claim for income tax liabilities against Clarence Burgess Owens and Josephine C. Owens on or about June 1, 2004. A true and correct copy of said Proof of Claim is attached hereto, made a part hereof and marked Exhibit "A".

6. IRS filed an Amended Proof of Claim for the same income tax liabilities against Clarence Burgess Owens and Josephine C. Owens on or about August 26, 2004. This Claim amends and supercedes the previous claim dated June 1, 2004. The amount claimed as Unsecured Priority Claims totals \$1,507.86 for the tax year 2002. This amount includes interest to petition date for the listed tax year. The amount claimed as Unsecured General Claims totals \$203,015.61 for tax years 1988 through 1992 and 1997 through 1998. This amount includes penalty and interest for the listed tax years and computed to the petition date. A true and correct copy of said Proof of Claim is attached hereto, made a part hereof and marked Exhibit "B".

7. IRS has no liens on any property owned by Clarence Burgess Owens and Josephine C. Owens to support its Proof of Claim.

8. Thus, IRS has filed no secured Proof of Claim under § 506 of the United States Bankruptcy Code, 11 U.S.C.

9. The tax return due dates for the Unsecured General Claims of IRS are more than 3 years before the filing of the bankruptcy petition and the tax assessments made are more than 240 days prior to the filing of the bankruptcy petition in the above-referenced matter.

10. Thus, the Unsecured General Claims of IRS' Proof of Claim totaling an amount of \$203,015.61 are not entitled to priority status under § 507(a)(8)(A) of the United States

Bankruptcy Code, 11 U.S.C. In addition, IRS lists that amount as General Unsecured Liabilities Claims in its Amended Proof of Claim.

11. This is a core proceeding.

**WHEREFORE**, Debtors' respectfully request that judgment be entered in their favor and that an Order be entered identifying the tax claims of the Department of Treasury – Internal Revenue Service for the years 1988 through 1992 and 1997 through 1998 totaling \$203,015.61 to be nonpriority claims subject to discharge.

MacELREE HARVEY, LTD.

By: *Michael G. Louis*  
Michael G. Louis, Esquire  
Attorney for Debtors

# Proof of Claim for Internal Revenue Taxes

Department of the Treasury/Internal Revenue Service



Form 10  
Attachment

In the Matter of: CLARENCE B & JOSEPHINE CYNTHIA OWENS  
1430 TELEGRAPH ROAD  
WEST CHESTER, PA 19380

Docket Number
04-12259-BIF
Type of Bankruptcy Case
Chapter 13
Date of Petition
02/18/2004

The United States has not identified a right of setoff or counterclaim. However, this determination is based on available data and is not intended to waive any right to setoff against this claim debts owed to this debtor by this or any other federal agency. All rights of setoff are preserved and will be asserted to the extent lawful.

## Unsecured Priority Claims under section 507(a)(8) of the Bankruptcy Code

Taxpayer ID Number	Kind of Tax	Tax Period	Date Tax Assessed	Tax Due	Interest to Petition Date
XXX-XX-0794	INCOME	12/31/2002	11/17/2003	\$1,451.00	\$56.86
XXX-XX-0794	INCOME	12/31/2003	1 ESTIMATED LIABILITY	\$1,500.00	\$0.00
				\$2,951.00	\$56.86
Total Amount of Unsecured Priority Claims:					\$3,007.86

## Unsecured General Claims

Taxpayer ID Number	Kind of Tax	Tax Period	Date Tax Assessed	Tax Due	Interest to Petition Date
XXX-XX-0794	INCOME	12/31/1988	03/03/1994	\$34,929.00	\$100,103.63
XXX-XX-0794	INCOME	12/31/1989	11/15/1993	\$1,399.00	\$3,935.50
XXX-XX-0794	INCOME	12/31/1990	10/11/1993	\$0.00	\$3,092.11
XXX-XX-0794	INCOME	12/31/1991	10/18/1993	\$805.00	\$1,180.88
XXX-XX-0794	INCOME	12/31/1992	05/30/1994	\$3,118.00	\$4,069.15
XXX-XX-0794	INCOME	12/31/1997	11/09/1998	\$0.00	\$2,841.89
XXX-XX-0794	INCOME	12/31/1998	07/12/1999	\$7,196.00	\$2,860.83
				\$47,447.00	\$118,083.99

Penalty to date of petition on unsecured priority claims (including interest thereon) . . . . . \$295.10

Penalty to date of petition on unsecured general claims (including interest thereon) . . . . . \$37,189.52

Total Amount of Unsecured General Claims: \$203,015.61

<sup>1</sup> ESTIMATED TAX CLAIM(S) HAVE BEEN FILED BECAUSE THE DEBTOR HAS FAILED TO FILE THE RETURN(S) FOR THE ESTIMATED PERIOD(S). AS SOON AS THE DEBTOR FILES THE RETURN(S) WITH I.R.S. AS REQUIRED BY LAW, THIS CLAIM WILL BE ADJUSTED AS NECESSARY.

FORM B10 (Official Form 10)(04/04)

UNITED STATES BANKRUPTCY COURT <u>EASTERN</u> DISTRICT OF <u>PENNSYLVANIA</u>		PROOF OF CLAIM
<p>Name of Debtor <u>CLARENCE B &amp; JOSEPHINE CYNTHIA OWENS</u> Case Number <u>04-12259-BIF</u></p> <p><b>NOTE:</b> This form should not be used to make a claim for an administrative expense arising after the commencement of the case. A "request" of payment of an administrative expense may be filed pursuant to 11 U.S.C. § 503.</p>		
<p>Name of Creditor (The person or other entity to whom the debtor owes money or property): <u>Department of the Treasury - Internal Revenue Service</u></p> <p>Name and address where notices should be sent: <u>Internal Revenue Service P.O BOX 12051 Philadelphia, PA 19105-2051</u></p> <p>Telephone number: (215) 861-1509 Creditor #: _____</p> <p>Account or other number by which creditor identifies debtor: <u>see attachment</u> Check here <input type="checkbox"/> replaces if this claim <input type="checkbox"/> amends a previously filed claim, dated: _____</p>		
<p><b>1. Basis for Claim</b></p> <p><input type="checkbox"/> Goods sold  <input type="checkbox"/> Services performed  <input type="checkbox"/> Money loaned  <input type="checkbox"/> Personal injury/wrongful death  <input checked="" type="checkbox"/> Taxes  <input type="checkbox"/> Other _____</p> <p><input type="checkbox"/> Retiree benefits as defined in 11 U.S.C. § 1114(a)  <input type="checkbox"/> Wages, salaries, and compensation (fill out below)  Last four digits of SS #: _____  Unpaid compensation for services performed  from _____ to _____  (date) (date)</p>		
<p><b>2. Date debt was incurred:</b> <u>see attachment</u> <b>3. If court judgment, date obtained:</b> _____</p>		
<p><b>4. Total Amount of Claim at Time Case Filed:</b> \$ <u>203,015.61</u> <u>(unsecured)</u> <u>3,007.86</u> <u>(secured)</u> <u>3,007.86</u> <u>(priority)</u> <u>206,023.47</u> <u>(Total)</u></p> <p>If all or part of your claim is secured or entitled to priority, also complete Item 5 or 7 below.</p> <p><input checked="" type="checkbox"/> Check this box if claim includes interest or other charges in addition to the principal amount of the claim. Attach itemized statement of all interest or additional charges.</p>		
<p><b>5. Secured Claim.</b></p> <p><input type="checkbox"/> Check this box if your claim is secured by collateral (including a right of setoff).</p> <p>Brief Description of Collateral:  <input type="checkbox"/> Real Estate <input type="checkbox"/> Motor Vehicle  <input type="checkbox"/> Other _____</p> <p>Value of Collateral: \$ _____</p> <p>Amount of arrearage and other charges <u>at time case filed</u> included in secured claim, if any: \$ _____</p> <p><b>6. Unsecured Nonpriority Claim</b> \$ <u>203,015.61</u></p> <p><input type="checkbox"/> Check this box if: a) there is no collateral or lien securing your claim, or b) your claim exceeds the value of the property securing it, or if c) none or part of your claim is entitled to priority.</p>		
<p><b>7. Unsecured Priority Claim.</b></p> <p><input checked="" type="checkbox"/> Check this box if you have an unsecured priority claim</p> <p>Amount entitled to priority \$ <u>3,007.86</u>  Specify the priority of the claim:</p> <p><input type="checkbox"/> Wages, salaries, or commissions (up to \$4,925),* earned within 90 days before filing of the bankruptcy petition or cessation of the debtor's business, whichever is earlier - 11 U.S.C. § 507(a)(3).  <input type="checkbox"/> Contributions to an employee benefit plan - 11 U.S.C. § 507(a)(4).  <input type="checkbox"/> Up to \$2,225* of deposits toward purchase, lease, or rental of property or services for personal, family, or household use - 11 U.S.C. § 507(a)(6).  <input type="checkbox"/> Alimony, maintenance, or support owed to spouse, former spouse, or child - 11 U.S.C. § 507(a)(7).  <input type="checkbox"/> Taxes or penalties owed to governmental units - 11 U.S.C. § 507(a)(8).  <input type="checkbox"/> Other - Specify applicable paragraph of 11 U.S.C. § 507(a)(____).  *Amounts are subject to adjustment on 4/1/07 and every 3 years thereafter with respect to cases commenced on or after the date of adjustment.</p>		
<p><b>8. Credits:</b> The amount of all payments on this claim has been credited and deducted for the purpose of making this proof of claim.</p> <p><b>9. Supporting Documents:</b> Attach copies of supporting documents, such as promissory notes, purchase orders, invoices, itemized statements of running accounts, contracts, court judgments, mortgages, security agreements, and evidence of perfection of lien. DO NOT SEND ORIGINAL DOCUMENTS. If the documents are not available, explain. If the documents are voluminous, attach a summary.</p> <p><b>10. Date-Stamped Copy:</b> To receive an acknowledgement of the filing of your claim, enclose a stamped, self-addressed envelope and copy of this proof of claim.</p>		
Date 06/01/2004	<p>Sign and print the name and title, if any, of the creditor or other person authorized to file this claim (attach copy of power of attorney, if any) <u>Stasik</u> <u>Insolvency Manager</u></p>	

*1 A 2*  
Penalty for presenting fraudulent claim: Fine of up to \$500,000 or imprisonment for up to 5 years, or both. 18 U.S.C. §§ 152 and 3571.

# Proof of Claim for Internal Revenue Taxes

Department of the Treasury/Internal Revenue Service



Form 10  
Attachment

In the Matter of: CLARENCE B & JOSEPHINE CYNTHIA OWENS  
1430 TELEGRAPH ROAD  
WEST CHESTER, PA 19380

Amendment No. 1 to Proof of Claim dated 06/01/2004

Docket Number
04-12259-BIF
Type of Bankruptcy Case
Chapter 13
Date of Petition
02/18/2004

The United States has the right of setoff or counterclaim(s) in the amount of \$2,662.00. The identification of the right of setoff in this amount is based on available data and is not intended to waive or limit the right to setoff against this claim debts owed to this debtor by this or any other federal agency that have not been identified. All rights of setoff are preserved and will be asserted to the extent lawful.

## Unsecured Priority Claims under section 507(a)(8) of the Bankruptcy Code

Taxpayer ID Number	Kind of Tax	Tax Period	Date Tax Assessed	Tax Due	Interest to Petition Date
XXX-XX-0794	INCOME	12/31/2002	11/17/2003	\$1,451.00	\$56.86
Total Amount of Unsecured Priority Claims:					\$1,507.86

## Unsecured General Claims

Taxpayer ID Number	Kind of Tax	Tax Period	Date Tax Assessed	Tax Due	Interest to Petition Date
XXX-XX-0794	INCOME	12/31/1988	03/03/1994	\$34,929.00	\$100,103.63
XXX-XX-0794	INCOME	12/31/1989	11/15/1993	\$1,399.00	\$3,935.50
XXX-XX-0794	INCOME	12/31/1990	10/11/1993	\$0.00	\$3,092.11
XXX-XX-0794	INCOME	12/31/1991	10/18/1993	\$805.00	\$1,180.88
XXX-XX-0794	INCOME	12/31/1992	05/30/1994	\$3,118.00	\$4,069.15
XXX-XX-0794	INCOME	12/31/1997	11/09/1998	\$0.00	\$2,841.89
XXX-XX-0794	INCOME	12/31/1998	07/12/1999	\$7,196.00	\$2,860.83
				\$47,447.00	\$118,083.99

Penalty to date of petition on unsecured priority claims (including interest thereon) . . . . . \$295.10

Penalty to date of petition on unsecured general claims (including interest thereon) . . . . . \$37,189.52

Total Amount of Unsecured General Claims: \$203,015.61

FORM B10 (Official Form 10)(04/04)

UNITED STATES BANKRUPTCY COURT EASTERN DISTRICT OF PENNSYLVANIA		PROOF OF CLAIM
Name of Debtor CLARENCE B & JOSEPHINE CYNTHIA OWENS		Case Number 04-12259-BIF
NOTE: This form should not be used to make a claim for an administrative expense arising after the commencement of the case. A "request" of payment of an administrative expense may be filed pursuant to 11 U.S.C. § 503.		
Name of Creditor (The person or other entity to whom the debtor owes money or property): Department of the Treasury - Internal Revenue Service		<input type="checkbox"/> Check box if you are aware that anyone else has filed a proof of claim relating to your claim. Attach copy of statement giving particulars.
Name and address where notices should be sent: Internal Revenue Service 600 ARCH STREET ROOM 5200 Philadelphia, PA 19106		<input type="checkbox"/> Check box if you have never received any notices from the bankruptcy court in this case.
Telephone number: (215) 861-1509 Creditor #: see attachment		<input type="checkbox"/> Check box if the address differs from the address on the envelope sent to you by the court.
THIS SPACE IS FOR COURT USE ONLY		
Account or other number by which creditor identifies debtor: see attachment		Check here <input type="checkbox"/> replaces if this claim <input checked="" type="checkbox"/> amends a previously filed claim, dated: 06/01/2004
<p><b>1. Basis for Claim</b></p> <p><input type="checkbox"/> Goods sold <input type="checkbox"/> Services performed <input type="checkbox"/> Money loaned <input type="checkbox"/> Personal injury/wrongful death <input checked="" type="checkbox"/> Taxes <input type="checkbox"/> Other _____</p> <p><input type="checkbox"/> Retiree benefits as defined in 11 U.S.C. § 1114(a) <input type="checkbox"/> Wages, salaries, and compensation (fill out below) Last four digits of SS #: _____ Unpaid compensation for services performed from _____ to _____ (date) (date)</p>		
<p><b>2. Date debt was incurred:</b> see attachment</p>		<p><b>3. If court judgment, date obtained:</b></p>
<p><b>4. Total Amount of Claim at Time Case Filed:</b> \$ <u>203,015.61</u> (unsecured) <u>1,507.86</u> (secured) <u>1,507.86</u> (priority) <u>204,523.47</u> (Total)</p> <p>If all or part of your claim is secured or entitled to priority, also complete Item 5 or 7 below.</p> <p><input checked="" type="checkbox"/> Check this box if claim includes interest or other charges in addition to the principal amount of the claim. Attach itemized statement of all interest or additional charges.</p>		
<p><b>5. Secured Claim.</b></p> <p><input type="checkbox"/> Check this box if your claim is secured by collateral (including a right of setoff).</p> <p>Brief Description of Collateral: <input type="checkbox"/> Real Estate <input type="checkbox"/> Motor Vehicle <input type="checkbox"/> Other _____</p> <p>Value of Collateral: \$ _____</p> <p>Amount of arrearage and other charges <u>at time case filed</u> included in secured claim, if any: \$ _____</p>		<p><b>7. Unsecured Priority Claim.</b></p> <p><input checked="" type="checkbox"/> Check this box if you have an unsecured priority claim</p> <p>Amount entitled to priority \$ <u>1,507.86</u> Specify the priority of the claim:</p> <p><input type="checkbox"/> Wages, salaries, or commissions (up to \$4,925), *earned within 90 days before filing of the bankruptcy petition or cessation of the debtor's business, whichever is earlier - 11 U.S.C. § 507(a)(3). <input type="checkbox"/> Contributions to an employee benefit plan - 11 U.S.C. § 507(a)(4). <input type="checkbox"/> Up to \$2,225* of deposits toward purchase, lease, or rental of property or services for personal, family, or household use - 11 U.S.C. § 507(a)(6). <input type="checkbox"/> Alimony, maintenance, or support owed to spouse, former spouse, or child - 11 U.S.C. § 507(a)(7). <input checked="" type="checkbox"/> Taxes or penalties owed to governmental units - 11 U.S.C. § 507(a)(8). <input type="checkbox"/> Other - Specify applicable paragraph of 11 U.S.C. § 507(a)(____).</p> <p>*Amounts are subject to adjustment on 4/1/07 and every 3 years thereafter with respect to cases commenced on or after the date of adjustment.</p>
<p><b>6. Unsecured Nonpriority Claim</b> \$ <u>203,015.61</u></p> <p><input type="checkbox"/> Check this box if: a) there is no collateral or lien securing your claim, or b) your claim exceeds the value of the property securing it, or if c) none or part of your claim is entitled to priority.</p>		
<p><b>8. Credits:</b> The amount of all payments on this claim has been credited and deducted for the purpose of making this proof of claim. (except as noted on attachment)</p>		THIS SPACE IS FOR COURT USE ONLY
<p><b>9. Supporting Documents:</b> Attach copies of supporting documents, such as promissory notes, purchase orders, invoices, itemized statements of running accounts, contracts, court judgments, mortgages, security agreements, and evidence of perfection of lien. DO NOT SEND ORIGINAL DOCUMENTS. If the documents are not available, explain. If the documents are voluminous, attach a summary.</p>		
<p><b>10. Date-Stamped Copy:</b> To receive an acknowledgement of the filing of your claim, enclose a stamped, self-addressed envelope and copy of this proof of claim.</p>		
Date 08/26/2004	Sign and print the name and title, if any, of the creditor or other person authorized to file this claim (attach copy of power of attorney, if any): <u>/s/ CATHERINE STASKIN, INSOLVENCY SPECIALIST</u>	

*Malone*  
Penalty for presenting fraudulent claim: Fine of up to \$500,000 or imprisonment for up to 5 years, or both. 18 U.S.C. §§ 152 and 3571.

11 B 11  
- 2 -

I, Michael G. Louis

(name), certify that I am, and at all times during the

service of process was, not less than 18 years of age and not a party to the matter concerning which service of process was made. I further certify that the service of this summons and a copy of the complaint was made \_\_\_\_\_ by: 1/5/05

(date)

 Mail Service: Regular, first class United States mail, postage fully pre-paid, addressed to:

Attorney General John Ashcroft	Catherine Staskin	Civil Process Clerk
Department of Justice	Internal Revenue Service	United States Attorney
10th Street & Constitution AV. NW	600 Arch Street-Room 5200	Eastern District of PA
Washington, DC 20530	Philadelphia, PA 19106	615 Chestnut St, Suite 1250 Philadelphia, PA 19106

 Personal Service: By leaving the process with defendant or with an officer or agent of defendant at: Residence Service: By leaving the process with the following adult at: Certified Mail Service on an Insured Depository Institution: By sending the process by certified mail addressed to the following officer of the defendant at: Publication: The defendant was served as follows: [Describe briefly] State Law: The defendant was served pursuant to the laws of the State of \_\_\_\_\_, as follows: [Describe briefly]

(name of state)

Under penalty of perjury, I declare that the foregoing is true and correct.

January 5, 2005

Date

  
 Michael G. Louis, Esquire  
 Signature

Print Name	Michael G. Louis, Esquire		
Business Address	17 W. Miner Street, PO Box 660		
City	State	PA	Zip
West Chester	19381		